Newcastle IGA

131 King Avenue East, Newcastle, Ont. L1B 1H3 (905) 987-4627 (905) 987-3053 fax

March 11, 2005

Mr. Lawson Gay Gay Company Limited. PO Box 98006, 2727 Courtice Road, Courtice, Ontario L1E 3G6

Dear Lawson:

I wanted to write this letter to express my appreciation for the excellent work that your company did on the Newcastle Massey Factory renovation. The building was an old brown site factory that was closed and abandoned for a decade. The renovation could have been a minefield of problems, but acting together, we were able to resolve matters in an efficient and timely manner.

Although, we had delays, mostly from external sources, your company and your site supervisor, Andrew Ellerbeck, kept me informed of the status. I always felt that your employees were genuinely concerned and wanted to do a great job.

Your company has built a reputation for quality work, and the Massey project will continue your legacy of quality work.

Yours truly,

Tenzin K. Gyaltsan